

12-440 Office of Revenue

The mission of the Office of Revenue is to serve the citizens of Louisiana by efficiently administering the state's tax and regulatory statutes in a manner that will generate the highest degree of confidence in the office's integrity and fairness.

The Office of Revenue has pledged the following commitments as its overall goals pursuit of its mission:

1. **Commitment to High Standards of Service.** The department is committed to raising the standards of tax administration by providing professional, courteous, accurate and efficient service to taxpayers as they try to comply with the state's tax laws.
2. **Commitment to Assisting Taxpayers.** The department will improve its efforts to educate and inform taxpayers of their responsibilities to file and pay tax obligations in a timely manner. Assistance will be given to facilitate easy and accurate reporting. The department will also utilize more effectively its resources to provide a greater depth and breadth of services by striving to modernize and enhance its tax administration system.
3. **Commitment to Fair and Impartial Administration and Enforcement.** The department is committed to administering the tax laws of the state fairly, equitably and impartially, without regard to taxpayers' status, wealth, political affiliation, race, color, creed or disability. In pursuit of fair tax administration for all taxpayers, the department will identify and actively pursue those who do not voluntarily comply with their tax reporting and payment responsibilities. Furthermore, the department will exhibit honesty and integrity in all dealings with taxpayers and avoid any situation or action that could result in the slightest perception of unfair practices or questionable behavior.
4. **Commitment to Flexibility and Effectiveness in Serving Taxpayers.** Flexibility is essential to accommodate today's rapidly changing world. Taxpayers expect greater efficiency and responsiveness from government. Budgetary and efficiency considerations, as well as expectations from executive, legislative and judicial branches of government, also demand quicker and more accurate data and research. In addition, the need to interact effectively with federal, state and local government entities is becoming increasingly important.
5. **Commitment to Employees and Services They Provide.** The department recognizes that its employees are its greatest asset and that they should be encouraged and empowered to use their creativity and resourcefulness in fulfilling the department's mission. Employees must be dedicated to working individually and as a team to satisfy fully the service needs of Louisiana taxpayers. Only through teamwork, training and education can staff ensure adequate response and efficient delivery of services.

The Office of Revenue is responsible for the fair and equitable administration of the state's tax laws. This agency provides taxpayer assistance, uniform enforcement of the tax code, and efficient collection of the major tax revenues for the State of Louisiana. This agency provides taxpayer assistance, uniform enforcement of the tax code, and efficient collection of the major tax revenues for the State of Louisiana.

The Office of Revenue has three programs: Tax Collection, Alcohol and Tobacco Control and Charitable Gaming. The Public Administrators Program has been abolished per the department.

BUDGET SUMMARY

	ACTUAL 1998-1999	ACT 10 1999- 2000	EXISTING 1999- 2000	CONTINUATION 2000 - 2001	RECOMMENDED 2000 - 2001	RECOMMENDED OVER/(UNDER) EXISTING
MEANS OF FINANCING:						
STATE GENERAL FUND (Direct)	\$36,655,840	\$30,085,685	\$30,085,685	\$30,071,968	\$26,749,624	(\$3,336,061)
STATE GENERAL FUND BY:						
Interagency Transfers	338,940	200,000	200,000	200,000	140,327	(59,673)
Fees & Self-gen. Revenues	24,067,508	41,254,183	44,161,043	37,439,210	35,932,006	(8,229,037)
Statutory Dedications	701,415	50,000	50,000	50,000	50,000	0
Interim Emergency Board	0	0	0	0	0	0
FEDERAL FUNDS	28,922	399,246	399,246	362,566	50,000	(349,246)
TOTAL MEANS OF FINANCING	\$61,792,625	\$71,989,114	\$74,895,974	\$68,123,744	\$62,921,957	(\$11,974,017)
EXPENDITURES & REQUEST:						
Tax Collection	\$56,619,495	\$65,914,841	\$68,821,701	\$62,668,333	\$57,828,465	(\$10,993,236)
Public Administrators	39,349	44,147	44,147	44,681	0	(44,147)
Alcohol and Tobacco Control	3,402,177	4,341,102	4,341,102	3,986,593	3,667,743	(673,359)
Office of Charitable Gaming	1,731,604	1,689,024	1,689,024	1,424,137	1,425,749	(263,275)
TOTAL EXPENDITURES AND REQUEST	\$61,792,625	\$71,989,114	\$74,895,974	\$68,123,744	\$62,921,957	(\$11,974,017)
AUTHORIZED FULL-TIME						
EQUIVALENTS: Classified	1,008	1,005	1,005	1,005	959	(46)
Unclassified	12	12	12	12	10	(2)
TOTAL	1,020	1,017	1,017	1,017	969	(48)

This agency does not have short-term debt, including Lease Purchase agreements for Fiscal Year 2000-2001.

In addition to the above recommended appropriation, \$19,452 will be paid in Fiscal Year 2000-2001 for long-term debt incurred on behalf of this agency from the previous sale of bonds. Total long-term debt service payments for the state for Fiscal Year 2000-2001 are reflected in the Governor's Executive Budget Supporting Document in Non-Appropriated Requirements, Schedule 22-922.

This agency's recommended appropriation also includes the following amount by means of financing for payments on the unfunded accrued liability of the Louisiana State Employees' Retirement System in accordance with the provisions of Article X, Section 29 of the Constitution of Louisiana:

State General Fund (Direct)	\$1,646,921
State General Fund by:	
Fees & Self-gen. Revenues	548,974
Total	\$2,195,895